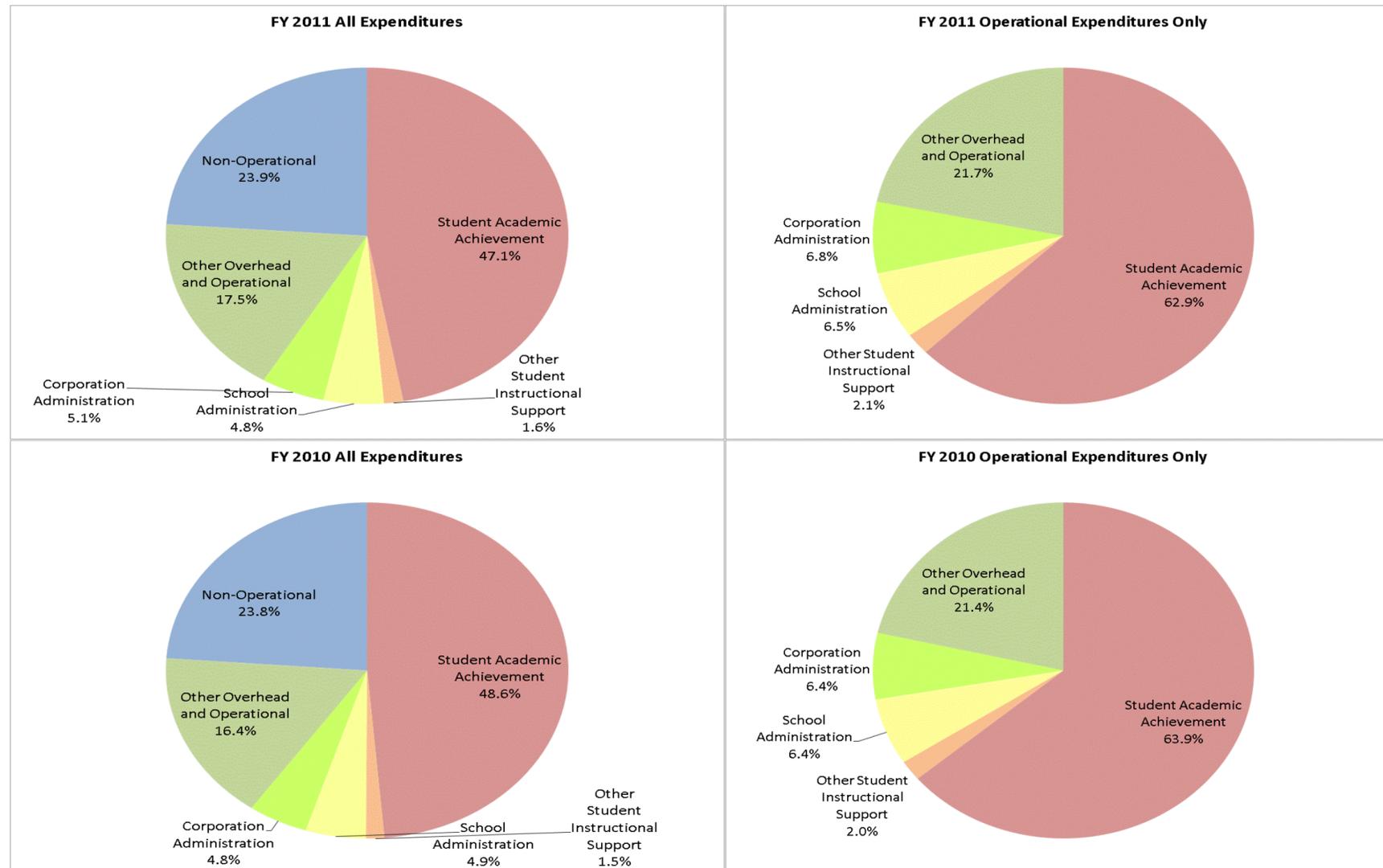


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Baugo Community Schools (2260)**

Baugo Community Schools (2260)

Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$6,556,698	49.7%	\$9,538,326	49.9%	\$9,682,264	48.6%	\$9,149,091	47.1%
Student Instructional Support	\$736,685	5.6%	\$1,002,273	5.2%	\$1,259,984	6.3%	\$1,240,966	6.4%
Overhead and Operational	\$2,763,907	21.0%	\$3,790,290	19.8%	\$4,225,550	21.2%	\$4,389,974	22.6%
Nonoperational	\$3,124,923	23.7%	\$4,800,429	25.1%	\$4,746,715	23.8%	\$4,641,471	23.9%
Grand Total	\$13,182,212		\$19,131,319		\$19,914,512		\$19,421,502	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2001	FY 2006	FY 2010	FY 2011
	55.3%	55.1%	54.9%	53.5%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Baugo Community Schools (2260)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten			\$320,484	\$280,528			-12%
	11100 Regular Programs; Elementary	\$1,730,543	\$2,188,513	\$3,225,223	\$2,962,954	71%	35%	-8%
	11200 Regular Programs; Middle/Junior High	\$903,113	\$822,466	\$1,115,702	\$944,150	5%	15%	-15%
	11300 Regular Programs; High School	\$1,141,318	\$1,330,144	\$1,994,560	\$1,737,225	52%	31%	-13%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs			\$57,107	\$160,013			180%
	11430 Vocational Education; Distributive Education	\$47,431	\$53,474	\$60,608	\$70,747	49%	32%	17%
	11450 Vocational Education; Consumer and Homemaking			\$68,893				-100%
	11460 Vocational Education; Occupational Home Economics	\$49,198	\$55,716			-100%	-100%	
	11590 Other Vocational Education Programs		\$7,099	\$3,000	\$2,000		-72%	-33%
	12110 Gifted And Talented; Gifted and Talented	\$59,911	\$62,099			-100%	-100%	
	12150 Gifted And Talented; High Ability Student Programs			\$21,650	\$45,523			110%
	12210 Mental Disabilities; Mild Mental Disabilities	\$347,149	\$553,994	\$891,466	\$984,631	184%	78%	10%
	12350 Physical Impairment; Homebound	\$248	\$2,511	\$2,016	\$3,796	> 500%	51%	88%
	12710 Equal Opportunity At Risk	\$176,547	\$173,465	\$191,185	\$192,171	9%	11%	1%
	12900 Other Special Programs	\$2,425	\$0	\$16,632		-100%		-100%
	13600 Adult/Continuing Education Programs; Special Interest Programs				\$5,760			
	14300 Summer School Programs; High School	\$57,039	\$17,189	\$2,500		-100%	-100%	-100%
	15100 Enrichment Programs; Non-Credit				\$22,509			
	16100 Remediation Testing	\$142,101	\$69,488		\$1,969	-99%	-97%	
	16200 Preventive Remediation			\$42,137	\$153,817			265%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$3,446		\$15,434	\$16,999	393%		10%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$21,223	\$98,952	\$132,443	\$137,773	> 500%	39%	4%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$419,444	\$647,487		\$97,743	-77%	-85%	
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements			\$982,359	\$676,635			-31%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$5,476			\$5,638	3%		
	22110 Improvement of Instruction; Service Area Direction				\$27,569			
	22120 Improvement of Instruction; Instruction and Curriculum Development		\$3,023		\$93,966		> 500%	
	22130 Improvement of Instruction; Instructional Staff Training	\$28,429	\$3,658	\$15,440	\$2,678	-91%	-27%	-83%
	22220 Library/Media Services; School Library	\$121,451	\$125,644	\$143,795	\$130,835	8%	4%	-9%
	22230 Library/Media Services; Audiovisual	\$13,274	\$5,355	\$2,240	\$187	-99%	-97%	-92%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration			\$92,317				-100%
	22360 Instruction, Related Technology; Network Support		\$153,566	\$114,832	\$193,090		26%	68%
	22400 Academic Student Assessment			\$1,859	\$5,844			214%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$76,276	\$136,859			-100%	-100%	
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service				\$590			
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$26,588		\$129,793	\$151,733	471%		17%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$8,931	\$25,877	\$38,590	\$40,017	348%	55%	4%
	26497 2007 Account Code - Teachers Retirement Fund	\$242,108	\$330,383					
Student Academic Achievement Total		\$5,623,669	\$6,866,962	\$9,682,264	\$9,149,091	63%	33%	-6%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services		\$1,813	\$17,770	\$41,383		> 500%	133%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services			\$25,000				-100%
	21220 Guidance Services; Counseling Services	\$75,344	\$122,814	\$131,571	\$141,574	88%	15%	8%
	21320 Health Services; Medical Services	\$236				-100%		
	21340 Health Services; Nurse Services	\$48,628	\$79,942	\$119,768	\$117,327	141%	47%	-2%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$23,962	\$999			-100%	-100%	
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services				\$1,085			
	24100 Office of The Principal	\$458,678	\$579,503	\$863,289	\$836,060	82%	44%	-3%
	24900 Other Support Services, School Administration	\$3,000		\$102,586	\$103,538	> 500%		1%
Student Instructional Support Total		\$609,848	\$785,072	\$1,259,984	\$1,240,966	103%	58%	-2%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$10,506	\$10,120			-100%	-100%	
	23150 Board of Education; Legal Services		\$12,354	\$54,675	\$22,730		84%	-58%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Baugo Community Schools (2260)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	23160 Board of Education; Promotion Expenses	\$1,538	\$1,969			-100%	-100%	
	23190 Board of Education; Other Governing Body Services	\$4,229	\$5,040	\$20,225	\$18,976	349%	276%	-6%
	23210 Executive Administration; Office of The Superintendent	\$115,668	\$137,475	\$449,976	\$441,228	281%	221%	-2%
	23220 Executive Administration; Community Relations	\$22,693	\$15,397	\$258	\$260	-99%	-98%	1%
	23230 Executive Administration; Staff Relations and Negotiations	\$26,000	\$27,730	\$31,517	\$30,780	18%	11%	-2%
	23290 Executive Administration; Other Executive Administration Services	\$3,250	\$2,373			-100%	-100%	
	25110 Fiscal Services; Office of The Business Manager	\$40,918	\$68,208	\$190,075	\$248,378	> 500%	264%	31%
	25120 Fiscal Services; Service Area Direction	\$107,147	\$146,075	\$21,010	\$30,633	-71%	-79%	46%
	25140 Fiscal Services; Receiving and Disbursing Funds			\$48,720	\$47,562			-2%
	25150 Fiscal Services; Payroll Services	\$25,282	\$43,674	\$30,250	\$27,640	9%	-37%	-9%
	25160 Fiscal Services; Financial Accounting		\$979	\$34,888	\$30,253		> 500%	-13%
	25191 Other Fiscal Services; Refund of Revenue	\$5,999	\$9,587	\$20,491	\$4,102	-32%	-57%	-80%
	25192 Other Fiscal Services; Petty Cash	\$1,622	\$400	\$656	\$350	-78%	-13%	-47%
	25193 Other Fiscal Services; Printed Forms	\$1,097	\$1,434	\$924	\$1,060	-3%	-26%	15%
	25195 Other Fiscal Services; Bank Account Service Charge	\$56	\$1,243	\$3,300	\$4,885	> 500%	293%	48%
	25196 Other Fiscal Services; Cash Change				\$155			
	25300 Printing, Publishing, and Duplicating Services	\$2,598	\$2,744	\$891	\$995	-62%	-64%	12%
	25720 Personnel Services; Recruitment and Placement			\$434				-100%
	25750 Personnel Services; Health Services	\$1,972	\$11,946	\$4,133	\$2,027	3%	-83%	-51%
	25850 Administrative Technology Services; Network Support				\$2,000			
	25860 Administrative Technology Services; Hardware Maintenance And Support				\$800			
	25890 Other Technology Services			\$40,096	\$37,642			-6%
	25920 Ditch Assessments			\$5,986	\$1,148			-81%
	25990 Other Support Services, Central				\$39,457			
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$39,022	\$43,279	\$113,319	\$119,587	206%	176%	6%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$783,108	\$1,172,231	\$1,162,803	\$1,094,770	40%	-7%	-6%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$13,088	\$7,715	\$4,292	\$4,400	-66%	-43%	3%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$231,336	\$242,732	\$188,471	\$195,958	-15%	-19%	4%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$200	\$1,118					
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$8,141	\$11,060	\$12,505	\$14,041	72%	27%	12%
	26700 Operation and Maintenance of Plant Services; Insurance	\$46,084	\$139,512	\$159,234	\$129,258	180%	-7%	-19%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant			-\$3,529				
	27010 Student Transportation; Service Area Direction	\$94,640	\$30,284	\$84,131	\$82,481	-13%	172%	-2%
	27100 Student Transportation; Vehicle Operation	\$70,649	\$160,320	\$223,592	\$186,721	164%	16%	-16%
	27200 Student Transportation; Monitoring Services				\$3,733			
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$55,894	\$54,677	\$88,863	\$87,440	56%	60%	-2%
	27400 Student Transportation; Purchase of School Buses	\$68,980	\$133,000		\$232,704	237%	75%	
	27500 Student Transportation; Insurance on Buses	\$4,565	\$476			-100%	-100%	
	27700 Student Transportation; Contracted Transportation Services	\$420,798	\$548,487	\$563,509	\$550,952	31%	0%	-2%
	27900 Student Transportation; Other Student Transportation Services	\$45			\$5,566	> 500%		
	31100 Food Services Operations; Service Area Direction	\$26,724	\$32,034	\$54,901	\$53,752	101%	68%	-2%
	31200 Food Services Operations; Food Preparation and Dispensing	\$138,325	\$187,192	\$315,470	\$297,917	115%	59%	-6%
	31400 Food Services Operations; Food Purchases	\$164,849	\$182,789	\$274,714	\$276,905	68%	51%	1%
	31900 Other Food Services	\$27,355	\$15,297	\$24,772	\$60,730	122%	297%	145%
Overhead and Operational Total		\$2,564,375	\$3,460,952	\$4,225,550	\$4,389,974	71%	27%	4%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services			\$16,824	\$5,176			-69%
	33200 Community Recreation			\$41,940	\$8,198			-80%
	33300 Civic Services				\$495			
	33400 Athletic Coaches	\$188,775	\$228,867	\$193,574	\$178,276	-6%	-22%	-8%
	33940 Child Care Services	\$5,286				-100%		
	33990 Other Community Services; Other	\$0		\$3,530	\$4,465	> 500%		26%
	43000 Facilities Acquisition and Construction; Professional Services	\$15,300		\$22,248	\$23,087	51%		4%
	45100 Building Acquisition, Construction and Improvements	\$225,950	\$43,080	\$448,831	\$57,016	-75%	32%	-87%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$187,346	\$434,498			-100%	-100%	
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$150,957	\$194,101	\$244,379	\$279,425	85%	44%	14%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment			\$12,116	\$132,463			> 500%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$571,957	\$341,865	\$221,146	\$353,006	-38%	3%	60%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Baugo Community Schools (2260)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$38,764	\$18,962	\$5,727	\$39,583	2%	109%	> 500%
	51100 Debt Services; Principal on Debt; Bonds	\$255,000	\$1,572,879	\$115,000	\$425,000	67%	-73%	270%
	52100 Debt Services; Interest on Debt; Bonds	\$62,628	\$145,071	\$172,859	\$83,222	33%	-43%	-52%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$21,039	\$45,914	\$21,146	\$16,596	-21%	-64%	-22%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,226,798	\$1,556,590	\$1,732,500	\$1,600,000	30%	3%	-8%
	53150 Debt Services; Lease Rental; Buildings ; Interest		\$75,810	\$1,422,005	\$1,368,500		> 500%	-4%
	54200 Common School Fund; Principal	\$131,334	\$77,190	\$65,648	\$57,712	-56%	-25%	-12%
	54250 Common School Fund; Interest				\$5,050			
	59100 Other Debt Services Obligations; Registrars Fee	\$120	\$1,050	\$5,495		-100%	-100%	-100%
	59200 Other Debt Services Obligations; Bank Fee	\$450		\$1,750	\$1,200	167%		-31%
	60700 Nonprogramed Charges; Scholarships	\$5,050	\$2,500		\$3,000	-41%	20%	
Nonoperational Total		\$3,086,752	\$4,738,377	\$4,746,715	\$4,641,471	50%	-2%	-2%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$107,983	\$109,909					
	26492 2007 Account Code - Social Security	\$484,231	\$576,343					
	26494 2007 Account Code - Group Insurance	\$677,909	\$1,320,939					
	26496 2007 Account Code - Unemployment Compensation	\$3,156	\$3,050					
	26498 2007 Account Code - Severance / Early Retirement Pay	\$24,288	\$1,269,715					
Prorated By Fund Total		\$1,297,567	\$3,279,956					